

Topics

- **Board of Education Financial Reporting to Commissioners**
- **Public Communications of Joint Meetings with Board of Education**

Salaries

- May 5, 2023 Public Records Request = \$37K

Greene, Carrie L	CERT10	302	Federal	\$3,700.00	\$37,000.00	1.00	100
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- July 26, 2023 Public Records Request FY2022-2023
Salary Report~ \$57K

- Newland Elementary

Greene, Carrie L	2022-08-08	CERT10	100 Teacher	3.5110.181.121.328.000.00	\$	11,100.00
		SALDIFF-10	100 Local Salary Differential	2.5110.001.187.328.000.00	\$	6,360.00

- Avery High

Greene, Carrie L	2022-08-08	CERT11	46 Instructional Support I reg sc	1.5830.069.131.000.000.00	\$	18,158.46
			54 Instructional Support I reg sc	8.5830.505.131.000.000.00	\$	21,316.32

- Aug 25, 2023 FY2024 Total Compensation To Date
Report: \$5,800

Greene, Carrie L				\$5,820.00	\$5,820.00
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- Question:** Based on the information provided, there appears to be a discrepancy in salary amount in FY23 and based on the FY24 actuals, is on track to make \$58K/annually (~\$20K more than the Salary schedule). What is the cause?

Feb 21, 2023

ESSER Funding Reporting to Commissioners

Commissioners Meeting Minutes:

Federal Budget Update

Dr. Brigman stated that 8.3 million dollars in ESSER funding had been received and that this funding had to be expended between the first year of allocation and 2024. We have done some creative things with the ESSER funds to maximize our long term benefits from the ESSER. We have purchased individual computer devices for our children and used the local allocation to redo the turf on the football field. The ESSER monies is a complex federal budget that is very in depth.

Dennis Aldridge stated "you said a lot of the money from ESSER's was budgeted out. How much was spent for capital and how much for administrative?" Dr. Brigman answered that the only capital that was covered because of the restrictions was the heating and air. Most of it was designated as specific purposes such as additional nurse, additional counselor; but we can't find people to fill these positions. There are a lot of strings attached to this money that is why a lot of the money across the state has yet to be spent. There are around 4 million dollars left but it is all budgeted. Wood Hall Young, Jr. questioned how much of this ESSER money will be recurring after the money

Actual: \$10.6M per NC DPI

PRC ALL - All Covid PRCs (State and Federal)						
FY2020, FY2021 and FY2022 District Expenditures by PRC - as of 6/30/2022						
PSU		How to use this report:				
PSU Name		1. Select (click) on the green cell on the left and then				
060 Avery County Schools		2. Click the arrow on the right and then				
		3. Scroll down or up to select PRC of your choice				
PSU	FY 2021 YTD Expenditures	FY 2022 YTD Expenditures (as of 6/30/2022)	Total Expenditure	Total Allotment	\$ Balance	% Remaining
060	45,090	1,198,294	3,990,414	5,233,799	10,626,141	5,392,342 50.75%

- Question:** Based on the information provided, there appears to be conflict/misinformation in the data presented to the Avery County Commissioners and the data presented on NC DPI's website. What is the cause and what are the facts?

As of June 30, 2023

ESSER Funding Reporting (cont.)

■ ESSER II Balance:

Expiration	Program	Program Description	\$ 235,887.58	\$ -	\$ 235,887.58
9/30/2023	171	171- ESSER II - Supplemental-K12 Emergency Relief Fund	Balance	ESSER III	ESSER II
9/30/2023	173	173- ESSER II - Supplemental Contracted Instructional Support Funding	Balance		206,135
9/30/2023	176	176- ESSER II - Summer Learning Loss_Summer Bridge	Balance		12,097
9/30/2023	177	177- ESSER II - Summer Career Accelerator Program	Balance		8,510
					9,146

■ ESSER III Balance:

Expiration	Program	Program Description	\$ 2,256,479.84	\$ 2,256,479.84
9/30/2024	181	181- ESSER III - K-12 Emergency Relief Fund	Balance	ESSER III
9/30/2024	184	184- ESSER III - ARP Homeless II	Balance	2,106,460
9/30/2024	188	188- ESSER III - ARP Summer Career Accelerator Programs	Balance	12,218
9/30/2024	189	189- ESSER III - ARP Math Enrichment Programs	Balance	47,905
9/30/2024	191	191- ESSER III - ARP Grants for Identification & Location of Missing Students	Balance	39,190
9/30/2024	192	192- ESSER III - ARP Cyberbullying & Suicide Prevention	Balance	2,908
9/30/2024	204	204- ESSER III - ARP School Psychologists Grant Program	Balance	9,844
12/31/2023	206	206- ESSER III -Principal Retention Supplements	Balance	21,000
				16,955

- **Question:** Based on the information provided, there appears to be conflict in the data presented to the Avery County Commissioners and the data presented on NC DPI's website (\$4M stated by Superintendent vs \$2.5M as shown in NC DPI).

February 21, 2023

ESSER Funding Reporting (cont.)

■ Commissioners Meeting Minutes:

Dennis Aldridge stated "you said a lot of the money from ESSER's was budgeted out. How much was spent for capital and how much for administrative?" Dr. Brigman answered that the only capital that was covered because of the restrictions was the heating and air. Most of it was designated as specific purposes such as additional nurse, additional counselor, but we can't find people to fill these positions. There are a lot of strings attached to this money that is why a lot of the money across the state has yet to be spent. There are around 4 million dollars left but it is all budgeted. Wood Hall Young, Jr. questioned how much of this ESSER money will be recurring after the money is spent. Dr. Brigman stated that we have tried to limit this to one time expenditures. We have moved some local salaries over to the ESSER that was permissible so those will have to be moved back over and those were not new positions that we expanded the budget. Commissioner Young questioned "so moving those back would not expand the budget." Dr. Brigman stated unless the state cuts our budget. If our enrollment keeps going down, the state reduces our allotment. We have been fortunate that our enrollment has been constant this year. Commissioner Aldridge stated that the County has deliberately not tried to incur recurring expenses with the money that has been allotted through ARPA and other funding but looking at this ESSER funding document there has been some additional personnel situations. I am concerned that eventually these expenses is going to come to the local match to cover these. Dr. Brigman stated that there are three positions that are specific to ESSERS; guidance counselor, nurse, and director of student services. Pat Edwards, School board member, stated that some of these can be taken care of with attrition.

■ Board of Education Meeting Minutes:

Mr. Young asked how much money will be recurring when the ESSER money is gone. Dr. Brigman said that they have tried to limit that pot of money to as many one-time expenditures as possible. There should not be a big effect when the ESSER money is gone unless the State cuts the budget. There are only three positions (a Guidance Counselor, Director of Students Services, and a Nurse position) that have been added through ESSER now that will need to be funded elsewhere in the future.

- **Question:** Based on the information provided, there appears to be conflict in the meeting minutes between the 2 entities as to whether persons were hired or not with ESSER funding and will need additional funding from "elsewhere" to adjust for the additional positions. Why are the BOE minutes different from the Commission's minutes?

April 27, 2023

Proposed FY24 Budget Request

Avery County Schools 2023-2024 Budget Request Summary Proposed - April 27, 2023			
	\$	7,307,223.00	
Total Budget:	\$	5,731,800.00	
Commissioner Request:	\$	745,366.00	
Grant Funds:	\$	830,057.00	
Other Revenue:			
Prior Year Funding:	\$	4,920,000.00	
Requested Increase:	\$	811,800.00	16.50% Increase
Employee Position/Salary Summary			
Directors/Administrative		3.62 positions	Addition of 1 Director Position
Certified/Instructional		15.38 positions	Addition of 6 Certified Positions (move back from ESSER III)
Non-Certified/Grant Funded		58.31 positions	
Total:		77.33 positions	
Total Cost (Salary, Supplement and Benefits)	\$	4,812,308.00	65.86%
Budget Summary by Purpose/Function			
Fund 2			
5000 Instructional Services	\$	2,042,414.00	35.00%
6000 System-Wide Support Services	\$	3,690,055.00	63.23%
7000 Ancillary Services	\$	-	0.00%
8000 Non-Programmed Charges	\$	103,000.00	1.77%
Total Fund 2	\$	5,835,469.00	100.00%

2023-24 Budget Assumptions

7% Pay Increase for Certified Personnel

5% Pay Increase for Non-Certified Personnel

And for the 2023-2024 fiscal year, the Avery County School System (Board of Education) requested \$5,731,800.00 in operational funding. That is a 16.5 percent increase over the last fiscal year (2022-2023), when its request was \$4,920,000.00. The county commissioners funded last fiscal year's operational funding request by the school system in full.

For fiscal year 2023-2024, the county commissioners allocated the school system \$5,400,000.00. That amounts to a 9.8 percent increase in operational funding provided from the last fiscal year, although it is \$331,800.00 less than the school system requested for the upcoming fiscal year.

In capital funding to the school system, the county commissioners allocated \$750,000.00. That is a 15.4 increase from the last fiscal year, when they gave the school system \$650,000.00.

- Question:** Based on the information provided, including the savings from open positions, there appears to be sufficient funding to cover 2-3% raises/bonuses across the board for all employees, except Board, Superintendent and Directors, as well as provide supplies for the teachers (above the already State approved raises and Local Supplement).

August 25, 2023

NC State FY23 Funds

Fund	Purpose	Purpose Desc	Current Budget/Balance	Year-to-Date Transactions	Remaining Balance
1	5110	Regular Curricular Services	\$7,471,892.12	\$6,911,357.19	\$560,534.93
	5111	JROTC Curricular Services	\$55,820.00	\$55,521.93	\$298.07
	5120	CTE Curricular Services	\$1,122,839.00	\$1,076,315.25	\$46,523.75
	5130	Program Enhancement Teachers	\$651,381.00	\$50,095.13	\$601,285.87
	5132	Cultural Arts Curricular Services	\$66,997.00	\$432,283.00	(\$365,286.00)
	5133	Physical Education Curricular Services	\$317,880.00	\$802,384.64	(\$284,504.64)
	5134	Foreign Language Curricular Services	\$66,573.00	\$89,658.60	(\$23,085.60)
	5210	Children w/Disab Curricular Se	\$1,057,315.00	\$1,075,283.04	(\$17,968.04)
	5220	CTE Children w/Disab Curric	\$0.00	\$63,704.23	(\$63,704.23)
	5230	Pre-K Children w/Disab Curric	\$57,598.00	\$55,482.19	\$2,115.81
	5240	Speech & Language Path Serv	\$423,598.00	\$436,477.48	(\$12,879.48)
	5241	Speech & Language Path Serv-PreK	\$12,627.00	\$12,680.65	(\$53.65)
	5260	Acad/Intell Gifted Curric Serv	\$145,758.00	\$164,721.70	(\$18,963.70)
	5270	LEP Services	\$257,418.00	\$209,003.60	\$48,414.40
	5310	Alternative Instruct Svcs K-12	\$0.00	\$16,906.41	(\$16,906.41)
	5320	Attendance & Social Work Svcs	\$168,063.00	\$155,010.37	\$13,052.63
	5330	Remedial & Suppl K-12 Svcs	\$0.00	\$23,997.10	(\$23,997.10)
	5350	Extended Day/Year Instr Svcs	\$50,457.81	\$0.00	\$50,457.81
	5400	Co-Curricular Instructional Pg	\$427,530.20	\$0.00	\$427,530.20
	5403	SCHOOL TREASURER	\$11,540.00	\$379,058.50	(\$367,518.50)
	5404	SCHOOL CLERICAL SUPPORT	\$0.00	\$130,410.66	(\$130,410.66)
	5410	School Principal	\$939,393.00	\$929,559.01	\$9,833.99
	5420	School Assistant Principal	\$170,188.00	\$151,217.20	\$18,970.80
	5810	Educational Media Services	\$336,640.00	\$244,561.68	\$92,078.32
	5820	Attendance - Social Work Svcs	\$155,898.00	\$154,511.23	\$1,386.77
	5830	Guidance Services	\$492,012.00	\$443,787.07	\$48,224.93
	5840	Health Services	\$40,729.00	\$15,261.67	\$25,467.33
	5850	Psychological Services	\$161,998.00	\$255,966.41	(\$93,968.41)
	5860	Speech, Pathology & Audiology	\$157,252.00	\$161,584.92	(\$4,332.92)
	5880	Special Populations Coordinatn	\$45,987.00	\$27,064.38	\$18,922.62
	6120	Voc Curr Support & Dev Svcs	\$2,000.00	\$4,051.39	(\$2,051.39)
	6200	Spec Pop Support/Dev Svcs	\$29,216.00	\$21,688.05	\$7,527.95
	6400	Technology Support Services	\$52,588.58	\$52,588.58	\$0.00
	6540	Operation of Plant	\$1,032,793.16	\$1,010,311.34	\$22,481.82
	6550	Transportation of Pupils	\$1,194,978.00	\$1,196,272.68	(\$1,294.68)
	6610	Direction of Central Support	\$187,793.46	\$190,323.67	(\$2,530.21)
	6620	Plan, Research, Devel, & Eval	\$151,123.03	\$146,257.95	\$4,865.08
	6710	Student Testing Services	\$133,055.50	\$133,211.49	(\$155.99)
	6720	Planning, Research Dev & Prog	\$34,460.65	\$34,460.65	\$0.00
	6940	Leadership Services	\$168,630.81	\$174,400.15	(\$5,769.34)
	7200	Nutrition Services	\$64,525.49	\$64,451.48	\$74.01
	8100	Pay to Oth Govt & Tfrs of Fund	\$0.00	(\$505.56)	\$505.56
1 Total			\$17,916,548.81	\$17,351,377.11	\$565,171.70

Current Budget/Balance	Year-to-Date Transactions	Remaining Balance
(\$17,813,424.81)	(\$17,339,302.38)	(\$474,122.43)
(\$103,124.00)	\$0.00	(\$103,124.00)
(\$17,916,548.81)	(\$17,339,302.38)	(\$577,246.43)
\$0.00	\$0.00	\$0.00
(\$45,000.00)	(\$38,737.44)	(\$6,262.56)
(\$4,920,000.00)	(\$4,920,000.00)	\$0.00
(\$90,000.00)	(\$51,455.16)	(\$38,544.84)
\$0.00	(\$2,379.04)	\$2,379.04
\$0.00	(\$759.91)	\$759.91
\$0.00	(\$6,029.63)	\$6,029.63
(\$49,483.00)	\$0.00	(\$49,483.00)
(\$5,104,483.00)	(\$5,019,361.18)	(\$85,121.82)
(\$7,866,684.54)	(\$4,726,547.04)	(\$3,140,137.50)
(\$7,866,684.54)	(\$4,726,547.04)	(\$3,140,137.50)
\$0.00	(\$9,085.05)	\$9,085.05
(\$80,545.20)	(\$23,306.00)	(\$57,239.20)
(\$354,000.00)	\$0.00	(\$354,000.00)
(\$650,000.00)	(\$650,000.00)	\$0.00
\$0.00	\$0.00	\$0.00
(\$946,558.62)	\$0.00	(\$946,558.62)
(\$246,600.00)	\$0.00	(\$246,600.00)
(\$2,277,703.82)	(\$682,391.05)	(\$1,595,312.77)
(\$626,267.00)	(\$543,392.36)	(\$82,874.64)
\$0.00	(\$16,525.31)	\$16,525.31
(\$95,000.00)	(\$125,887.37)	\$30,887.37
(\$93,847.00)	(\$44,285.47)	(\$49,561.53)
(\$120,000.00)	(\$103,526.00)	(\$16,474.00)
(\$244,425.00)	(\$200,063.23)	(\$44,361.77)
(\$50,000.00)	\$817.79	(\$50,817.79)
(\$35,000.00)	(\$10,083.20)	(\$24,916.80)
(\$20,000.00)	(\$6,476.81)	(\$13,523.19)
\$0.00	(\$13,200.00)	\$13,200.00
\$0.00	(\$2,843.71)	\$2,843.71
(\$250,000.00)	(\$447,311.33)	\$197,311.33
(\$86,398.61)	(\$85,297.81)	(\$1,100.80)
(\$340,843.00)	\$0.00	(\$340,843.00)
(\$1,961,780.61)	(\$1,598,074.81)	(\$363,705.80)
(\$35,127,200.78)	(\$29,365,676.46)	(\$5,761,524.32)

- Question:** Based on the information provided, there appears to be conflict in the total amount remaining on each funding source at the end of FY23. Assuming this data is correct and that State funding expires on July 1 of the following year, it appears that ACS returned \$565K - \$577K to NC State Fund with the potential of losing it long-term in future years thus potentially impacting local tax dollars as State funding expires July 1. For FY24, teachers were not given funding for supplies.

Superintendent Salary/Total Compensation

WHEREFORE, The Board and the Superintendent, for and in consideration of the covenants and agreements contained in this Contract Amendment #4 and other good and valuable consideration, amend and revise the Agreement, as follows:

1. The term of office for the Superintendent, Section 1 of the Agreement, is hereby extended with the ending date for the Superintendent's term of office amended to read June 30, 2026.
2. Section 4 is hereby amended to provide the Superintendent a pay increase of Thirteen Thousand and No/100 Dollars for a new base annual salary of One Hundred Forty-Eight Thousand and No/100 Dollars (\$148,000.00) effective July 1, 2022.

Avery County Schools

Public Records Request_8.25.2023

FY23 Employee Total
Compensation

Employee Name	FY23 - Grand Total			
	Daily	Hourly	Salary	Compensation
Brigman, Daniel V			\$ 177,795.28	\$ 177,795.28

- **Question:** Based on the information provided, there appears to be a lack of transparency into the salary (\$148K) + local supplements (3%) for Superintendent and ~\$25K in additional salary provided.

March 10, 2020

Superintendent Health Insurance

STATE OF NORTH CAROLINA

SUPERINTENDENT'S CONTRACT
AMENDMENT #1

9

THIS AMENDMENT, by and between THE AVERY COUNTY BOARD OF EDUCATION, (hereinafter called the "Board") and DR. DANIEL V. BRIGMAN, (hereinafter called the "Superintendent") is approved as of the 10th day of March, 2020 to be effective as follows:

WHEREAS, the Superintendent has been employed by the Board since January 1, 2020 pursuant to a contract dated November 21, 2019; and

WHEREAS, it is the desire of the Board and the Superintendent to amend the Superintendent's contract and clarify his benefits retroactive to January 1, 2020,

NOW THEREFORE, the Board and the Superintendent, for and in consideration of the covenants and agreements contained in this amendment to the Superintendent's contract and other good and valuable consideration, amend and revise said Contract, as follows:

1. The health insurance coverage of the Superintendent as stated in Section 7(b) of the Contract, is hereby amended to add the following sentences: In addition, the Board shall pay the Superintendent's family medical coverage. The Superintendent is responsible for declaring said amount as additional income with the Internal Revenue Service in accordance with applicable law. Said payment is to reimburse an expense and is not creditable toward State retirement.
2. The Board of Education shall reimburse family medical coverage payments made by the Superintendent prior to the execution of this amendment.
3. Except as amended herein, the terms and conditions of the Contract of Employment of the Superintendent shall be governed by the provisions of the Contract dated November 21, 2019 and all other subsequent written amendments approved by the Board and the Superintendent as set forth in the recitations.

IN WITNESS WHEREOF, the Board has caused this amendment to be executed in its name by its Chair and the Superintendent consents to and has executed this amendment by his signature hereto.

THE AVERY COUNTY BOARD OF EDUCATION

By John L. Greene
Mr. John Greene, Chair

By Dr. Daniel V. Brigman
Dr. Daniel V. Brigman, Superintendent

{CS: 00067987.DOC}

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- **Question:** Based on the information provided, there appears to be a lack of transparency into the approved contract changes for Superintendent to pay for all Family medical coverage (~5-7% additional compensation).

December 8, 2020

Superintendent Local Supplement

4. Compensation

The Board shall compensate the Superintendent for services by paying the Superintendent a "base annual salary" of One Hundred Thirty-Five Thousand and No/100 Dollars (\$135,000), which amount shall include any additional salary from State funds for longevity and the Superintendent's doctoral degree(s). The Board may increase the Superintendent's annual base salary by mutual consent at any time by action of the Board. Unless specifically approved by the Board at a later date, **the Superintendent shall not be entitled to the three percent (3%) local supplement provided to other employees of the Board.**

The Superintendent shall be paid his annual base salary less such amounts that are required to be withheld from such salary by state, federal, and local laws, rules, and regulations, in equal monthly installments at the time salaries of other professional employees of the Board are paid. To the extent permitted by law, the Superintendent shall not experience a reduction in salary because of declining enrollment. If, at any time during the term of the Agreement, the State of North Carolina withholds state funding specifically for the position of the Superintendent of Avery County Schools, then the Board may withhold any such sums until said funding is released by the State.

STATE OF NORTH CAROLINA

COUNTY OF AVERY

SUPERINTENDENT'S CONTRACT
AMENDMENT #3

THIS AMENDMENT, by and between **THE AVERY COUNTY BOARD OF EDUCATION**, (hereinafter called the "Board") and **DR. DANIEL V. BRIGMAN**, (hereinafter called the "Superintendent") is approved effective as of December 8, 2020 as follows:

WHEREAS, the Superintendent has been employed by the Board since January 1, 2020 pursuant to a contract dated November 21, 2019 (the "Contract"); and

WHEREAS, the Agreement was voluntarily revised and amended by the Parties through Superintendent's Contract Amendment #1, dated March 10, 2020; and Superintendent's Contract Amendment #2, dated July 1, 2020.

WHEREFORE, The Board and the Superintendent, for and in consideration of the covenants and agreements contained in this Contract Amendment #3 and other good and valuable consideration, amend and revise the Agreement, as follows:

1. Section 4 (Compensation) of the Contract is amended by striking the following language from the first Paragraph: "Unless specifically approved by the Board at a later date, the Superintendent shall not be entitled to the three percent (3%) local supplement provided to other employees of the Board."
2. Section 4 (Compensation) of the Contract is further amended by adding the following language at the end of the first Paragraph: "In addition to the base annual salary, the Superintendent shall receive the three percent (3%) local supplement provided to other employees of the Board. Unless otherwise agreed to by the Superintendent and Board, the Superintendent shall receive such supplement at the same time as other employees."
3. Except as amended herein, the terms and conditions of the Contract of Employment of the Superintendent shall be governed by the provisions of the Contract dated November 21, 2019 and all other subsequent written amendments approved by the Board and the Superintendent as set forth in the recitations.

IN WITNESS WHEREOF, the Board has caused this amendment to be executed in its name by its Chair and the Superintendent consents to and has executed this amendment by his signature hereto.

THE AVERY COUNTY BOARD OF EDUCATION

By John Greene
Mr. John Greene, Chair

By Dr. Daniel V. Brigman
Dr. Daniel V. Brigman, Superintendent

Pre-Audit Certificate:

- **Question:** Based on the information provided, there appears to be a lack of visibility into the approved contract changes for Superintendent to include 3% Local Supplement.

July 1, 2022

Superintendent Base Salary Increase

STATE OF NORTH CAROLINA
COUNTY OF AVERY

SUPERINTENDENT'S CONTRACT
AMENDMENT #4

11

THIS AMENDMENT, by and between THE AVERY COUNTY BOARD OF EDUCATION, (hereinafter called the "Board") and DR. DANIEL V. BRIGMAN, (hereinafter called the "Superintendent") is approved effective as of July 1, 2022 as follows:

WHEREAS, the Superintendent has been employed by the Board since January 1, 2020 pursuant to a contract dated November 21, 2019 (the "Contract"); and

WHEREAS, the Agreement was voluntarily revised and amended by the Parties through Superintendent's Contract Amendment #1, dated March 10, 2020; Superintendent's Contract Amendment #2, dated July 1, 2020; and Superintendent's Contract Amendment #3, dated December 8, 2020.

WHEREFORE, The Board and the Superintendent, for and in consideration of the covenants and agreements contained in this Contract Amendment #4 and other good and valuable consideration, amend and revise the Agreement, as follows:

1. The term of office for the Superintendent, Section 1 of the Agreement, is hereby extended with the ending date for the Superintendent's term of office amended to read June 30, 2026.
2. Section 4 is hereby amended to provide the Superintendent a pay increase of Thirteen Thousand and No/100 Dollars for a new base annual salary of One Hundred Forty-Eight Thousand and No/100 Dollars (\$148,000.00) effective July 1, 2022.
3. Except as amended herein, the terms and conditions of the Contract of Employment of the Superintendent shall be governed by the provisions of the Contract dated November 21, 2019 and all other subsequent written amendments approved by the Board and the Superintendent as set forth in the recitations.

IN WITNESS WHEREOF, the Board has caused this amendment to be executed in its name by its Chair and the Superintendent consents to and has executed this amendment by his signature hereto.

THE AVERY COUNTY BOARD OF EDUCATION

By John L. Greene
Mr. John Greene, Chair

By Dr. Daniel V. Brigman
Dr. Daniel V. Brigman, Superintendent

- **Question:** Based on the information provided, there appears to be a lack of visibility into the approved contract changes for Superintendent including increase of base salary from \$135K to \$148K (~9.6% increase).

Request to Commissioners

- Gain insight and answers to discrepancies from BOE
- Establish & Enforce a set of criteria and guidelines (budget ordinance) for the local school board to follow when allocating & spending local funds to increase transparency and communications.
 - Require the local school board to submit a detailed line item budget and expenditure report to the local commission **every quarter**, identifying:
 - Actuals, including %, & how the local funds are used
 - Forecast of remaining funds by amount and %
 - Expected under-burn and what outcomes are achieved (impact)
 - Reduce the appropriation variance percentage to 10%
 - Use “English Budget”
- Conduct periodic audits and reviews of the local school board’s financial records and transactions, and hold the local school board accountable for any discrepancies or violations.

School Finance Officer

§ 115C-436. Duties of school finance officer.

(a) The school finance officer shall be responsible to the superintendent for:

- (1) Keeping the accounts of the local school administrative unit in accordance with generally accepted principles of governmental accounting, the rules and regulations of the State Board of Education, and the rules and regulations of the Local Government Commission.
- (2) Giving the preaudit certificate required by G.S. 115C-441.
- (3) Signing and issuing all checks, drafts, and State warrants by the local school administrative unit, investing idle cash, and receiving and depositing all moneys accruing to the local school administrative unit.
- (4) Preparing and filing a statement of the financial condition of the local school administrative unit as often as requested by the superintendent, and when requested in writing, with copy to the superintendent, by the board of education or the board of county commissioners.
- (5) Performing such other duties as may be assigned to him by law, by the superintendent, or by rules and regulations of the State Board of Education and the Local Government Commission.

All references in other portions of the General Statutes or local acts to school treasurers, county treasurers, or other officials performing any of the duties conferred by this section on the school finance officer shall be deemed to refer to the school finance officer.

(b) The State Board of Education has authority to issue rules and regulations having the force of law governing procedures for the disbursement of money allocated to the local school administrative unit by or through the State. The Local Government Commission has authority to issue rules and regulations having the force of law governing procedures for the disbursement of all other moneys allocated or accruing to the local school administrative unit. The State Board of Education and the Local Government Commission may inquire into and investigate the internal control procedures of a local school administrative unit with respect to moneys under their respective jurisdictions and may require any modifications in internal control procedures which may be necessary or desirable to prevent embezzlements or mishandling of public moneys.

Budget Amendments

§ 115C-433. Amendments to the budget resolution; budget transfers.

(a) Subject to the provisions of subsection (b) of this section, the board of education may amend the budget resolution at any time after its adoption, in any manner, so long as the resolution as amended continues to satisfy the requirements of G.S. 115C-425 and 115C-432.

(b) If the board of county commissioners allocates part or all of its appropriations pursuant to G.S. 115C-429(b), the board of education must obtain the approval of the board of county commissioners for an amendment to the budget that (i) increases or decreases expenditures from the capital outlay fund for projects listed in G.S. 115C-426(f)(1) or (2), or (ii) increases or decreases the amount of county appropriation allocated to a purpose or function by twenty-five percent (25%) or more from the amount contained in the budget ordinance adopted by the board of county commissioners: Provided, that at its discretion, the board may in its budget ordinance specify a lesser percentage, so long as such percentage is not less than ten percent (10%).

(c) The board of education may by appropriate resolution authorize the superintendent to transfer moneys from one appropriation to another within the same fund, subject to such limitations and procedures as may be prescribed by the board of education or State or federal law or regulations. Any such transfers shall be reported to the board of education at its next regular meeting and shall be entered in the minutes.

(d) The board of education may amend the budget to transfer money to or from the capital outlay fund to or from any other fund, with the approval of the board of county commissioners, to meet emergencies unforeseen and unforeseeable at the time the budget resolution was adopted. When such an emergency arises, the board of education may adopt a resolution requesting approval from the board of commissioners for the transfer of a specified amount of money to or from the capital outlay fund to or from some other fund. The resolution shall state the nature of the emergency, why the emergency was not foreseen and was not foreseeable when the budget resolution was adopted, what specific objects of expenditure will be added or increased as a result of the transfer, and what objects of expenditure will be eliminated or reduced as a result of the transfer. A certified copy of this resolution shall be transmitted to the board of county commissioners for (its) approval and to the boards of education of all other local school

Budget Approval

§ 115C-429. Approval of budget; submission to county commissioners; commissioners' action on budget. [Effective until June 30, 2023]

(a) Upon receiving the budget from the superintendent and following the public hearing authorized by G.S. 115C-428(b), if one is held, the board of education shall consider the budget, make such changes therein as it deems advisable, and submit the entire budget as approved by the board of education to the board of county commissioners not later than May 15, or such later date as may be fixed by the board of county commissioners. At the time of submission of the budget, the board of education shall also submit to the board of county commissioners in writing the academic performance of the schools in the local school administrative unit, including the school performance grades of each school, any schools identified as low-performing or continually low-performing or included on the Innovative School District qualifying, watch, or warning list, and efforts by the local board of education to improve those identified schools' performance. The local board of education shall present the academic performance information at a public meeting upon the request of the board of commissioners.

(b) The board of county commissioners shall complete its action on the school budget on or before July 1, or such later date as may be agreeable to the board of education. The commissioners shall determine the amount of county revenues to be appropriated in the county budget ordinance to the local school administrative unit for the budget year. The board of county commissioners may, in its discretion, allocate part or all of its appropriation by purpose, function, or project as defined in the uniform budget format.

(c) The board of county commissioners shall have full authority to call for, and the board of education shall have the duty to make available to the board of county commissioners, upon request, all books, records, audit reports, and other information bearing on the financial operation of the local school administrative unit.

School Auditing

§ 115C-447. Annual independent audit.

(a) Each local school administrative unit shall have its accounts and the accounts of individual schools therein audited as soon as possible after the close of each fiscal year by a certified public accountant or by an accountant certified by the Local Government Commission as qualified to audit local government accounts. The auditor who audits the accounts of a local school administrative unit shall also audit the accounts of its individual schools. The auditor shall be selected by and shall report directly to the board of education. The audit contract shall be in writing, shall include all its terms and conditions, and shall be submitted to the Secretary of the Local Government Commission for his approval as to form, terms and conditions. The terms and conditions of the audit contract shall include the scope of the audit, and the requirement that upon completion of the examination the auditor shall prepare a typewritten or printed report embodying financial statements and his opinion and comments relating thereto. The financial statements accompanying the auditor's report shall be prepared in conformity with generally accepted accounting principles. The auditor shall file a copy of the audit report with the Secretary of the Local Government Commission, the State Board of Education, the board of education and the board of county commissioners, and shall submit all bills or claims

- School Board Meeting 11/13/2023:
 - \$1.8M in General Fund available
 - \$2.1M ESSER Funding remaining
 - \$2M increase in salaries since 2021

A large red speech bubble graphic with a white outline, pointing downwards. The word "Backups" is written in white text inside the bubble.

Backups

LCBOE Meeting Minutes

LCBOE purchases 151 acres for new WLMS

By KELLY LENZ
Staff Reporter

The Laurens County Board of Education has purchased approximately 151 acres for the construction of a new West Laurens Middle School, which the board is hoping to fund with the renewal of the current E-SPLOST on Nov. 5.

The school board voted in May after an executive session to purchase the land, but the action was not reflected in the minutes from the meeting.

The Courier Herald learned after a meeting with Laurens County School Superintendent Dan Brigman, associate superintendent Ronda Hightower and Courier Herald reporter Kelly Lenz on Friday, Sept. 13, that the land had been purchased from Honeysuckle Development LLC, and the registered agent with the Georgia Secretary of State's Office is Don Christian of Dublin. According to the deed, the land is located on Honeysuckle Road, which

runs from the 441 Bypass to Ga. 257, and is divided into a 136.62-acre tract and a smaller adjoining 14.82-acre tract.

At the Sept. 13 meeting, Brigman declined to comment on any further details regarding the land purchase and said that the school board had purchased the land from a "group" and would not name who the board purchased the land from and said the board

LCBOE
continued on 10

- **Question:** Based on the information provided, there appears to be a pattern of behavior in poorly maintained meeting minutes.

Nepotism Policy

2. Nepotism

a. For purposes of this subsection, the following definitions apply.

i. “Immediate family” means spouse, parent, child, brother, sister, grandparent, or grandchild. The term includes the step, half, and in-law relationships.

ii. “Central office staff administrator” includes directors, supervisors, specialists, staff officers, assistant superintendents, area superintendents, superintendents, and principals.

b. Before any immediate family of any board of education member or central office staff administrator is employed by the board or engaged in any capacity as an employee, independent contractor, or otherwise, (1) the board member or central office staff administrator must disclose the familial relationship to the board and (2) the prospective employment or engagement must be approved by the board in a duly called open session meeting.

i. An employee who knowingly fails to disclose a familial relationship to the board as required will be subject to disciplinary action up to and including dismissal.

ii. Notification by the employee to the director of human resources will be deemed disclosure to the board. The director of human resources is responsible for conveying the disclosure to the board before the board takes action on the prospective employment or engagement.

c. When making recommendations for the selection and assignment of personnel, the superintendent shall attempt to avoid situations in which one employee occupies a position in which he or she has influence over the employment status, including hiring, salary, and promotion, of another employee who is a member of the first employee’s immediate family.

d. No administrative or supervisory personnel may directly supervise a member of his or her immediate family.

- **Question:** Based on the information provided, there appears to be a lack of transparency and lack of policy adherence into the approved employment of “immediate family” of Superintendent, Central Office (HR Director) and Board.